

(90)  
of 100<sup>l</sup>. shall pay 10<sup>s</sup>. and so proportionally for any greater or  
less Cure.

# ABSTRACT OF AN

## Act of Parliament

MADEN

# IRELAND,

In the Ninth Year of the Reign of King William  
the Third, Intituled, *An Act for Granting a Supply  
to His Majesty, by raising Money by way of POLL.*

EVERY Person of what Age, Sex or Degree fo- General Poll.  
ever, that shall be in this Kingdom, at Execu-  
ting the said Act, shall pay to His Majesty Two  
Shillings Sterl. per annum, to Commence from  
the 6th day of November, 1697.

Except the Wives and Daughters of Day-La- Exception.  
bourers, living with their Parents; and the Sons  
of Day-Labourers under 18 years of age.

And except Widows exempted from paying Hearth-Money, and  
all Persons living on Alms.

Every Person, who at the time of the Execution of the said Act,  
shall be of the several Qualities, Ranks, Orders and Degrees, here-  
after mentioned, shall Annually pay unto His Majesty the several  
Sums following, over and above the said Annual Poll of 2<sup>s</sup>.  
That is to say.

Every Arch-Bishop of this Kingdom 50<sup>l</sup>. Bishop 20<sup>l</sup>. Dean 10<sup>l</sup>. Clergy.  
Arch-Deacon 5<sup>l</sup>. Cannon or Prebendary 50<sup>s</sup>. Doctor of Divinity,  
Law or Physick 5<sup>l</sup>. Knight

Every Person having Two or more Benefices with Cure of Souls,  
making together 100<sup>l</sup>. or upward 5<sup>l</sup>. Every Person having one  
Benefice with Cure of Souls, of the yearly value of 100<sup>l</sup>. 3<sup>l</sup>. Every  
Person having one or more Benefice, or Benefices, with Cure of  
Souls, of the yearly value of 50<sup>l</sup>. and under 100<sup>l</sup>. shall pay 1<sup>l</sup>.  
and no more. Every Person having a *Sine Cure*, of the yearly value  
of

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of 100*l.* shall pay 10*l.* and so proportionably for any greater or lesser *Sine Cure*.

Every Parson having but one Benefice with Cure of Souls, and not residing therein, or having more Benefices then one, with Cure of Souls, and not residing on any one of them, shall pay for every such Benefice of the yearly value of 100*l.* the Summ of 10*l.* and so proportionably for every greater or lesser Benefice.

Every Parson, or Vicar, having any Benefice or Benefices, with Cure of Souls, under the yearly Value of 50*l.* shall pay 10*s.*

Every Chancellor of a Diocess, or Vicar-General 5*l.* Register of a Diocess 2*l.* 10*s.* Chancellor of a Cathedral 2*l.* 10*s.* Every Dignitary of what nature or kind soever 2*l.* 10*s.* A Curate having no Benefice 10*s.* and no more.

Every Person who at the time of the Execution of the said Act, shall be of the several Ranks, and Degrees, hereafter mentioned, and shall be then within this Kingdom; or that hath any Lands, Tenements, or Hereditaments in the same, shall pay the several Summs following; That is to say,

**Nobility.** Every Person of the Degree of a Duke of this Kingdom 50*l.* Every Person of the Degree of a Marquess, having any Estate in this Kingdom 40*l.* Every Person of the Degree of an Earl residing in this Kingdom, at the time of the Execution of this Act, or having any Estate in the same 30*l.* of the Degree of a Viscount 25*l.* Of the Degree of a Baron 20*l.*

The Eldest Son of such Duke 30*l.* Every younger Son of such Duke 25*l.* The Eldest Son of such Marquess 25*l.* Every younger Son 20*l.* The Eldest Son of an Earl 20*l.* Every younger Son 15*l.* The Eldest Son of such Viscount 17*l.* 10*s.* Every Younger Son 13*l.* 6*s.* 8*d.* The Eldest Son of such Baron 15*l.* Every Younger Son 12*l.*

Every Woman having the Title of a Peeress, of this Kingdom, or who takes place as such by Descent, or Grant, having any Estate in this Kingdom, or that shall be here at the time of the Execution of this Act, shall pay equal with a Peer of the same Degree.

Every Widow of a Noble man, tho' Married to a Commoner, shall pay a third part of what her Husband should have paid, had he been living.

**Knight.** A Baronet, and Knight of the *Bath*, residing in this Kingdom, or having any Real Estate in it, shall pay 15*l.* A Knight Batchelor 10*l.*

**Esquire.** Every Person of the Degree of an Esquire, or so reputed, or owning, or writing himself such, (other then such as are reputed Esquires, for having been, or being Mayor, or Sheriffs, or Members of any Corporation) and every Person that is, or hath been a Member of the House of Commons, Sheriff, Justice of the Peace, or Deputy-Lieutenant, residing in this Kingdom at the time of the Execution



Execution of the said Act, or having any Real Estate therein shall pay 5*l*.

Every reputed Knight, Baronet, Baron, Viscount, and Earl, or Reputed Nobleman, who shall call, or Title themselves so, shall pay as if they were really of that Quality.

Every Gentleman, or reputed Gentleman, or owning or writing himself such, residing in this Kingdom, or having any Real Estate therein, shall pay 25*s*. except Gentlemen who are not worth 20*l*. who shall pay 5*s*. and no more.

Every Widow residing in this Kingdom, or having any Estate therein shall pay a third part rated on that Degree, of which her Husband was in his Life time.

Every Person under the Degree of a Baron, worth 100*l*. in Personal Estate, shall pay 5*s*. worth 200*l*. 10*s*. worth 300*l*. 15*s*. worth 400*l*. 20*s*. worth 500*l*. 25*s*. and worth 1000*l*. or upwards 5*l*.

Every Tenant or Farmer of this Kingdom, who payeth not a greater Rent then 10*l*. and every Shopkeeper, Tradesman, Artificer, not worth 10*l*. shall pay for no more Children under the Age of 16 years, then Two.

Every Tenant, or Farmer paying above 10*l*. Rent, shall pay 2*s*. 6*d*. paying above 20*l*. Rent 5*s*. above 40*l*. Rent 10*s*. above 60*l*. Rent 15*s*. an 100*l*. Rent or upwards 1*l*.

Every Tradesman, or Shopkeeper worth 20*l*. or upwards in personal Estate, shall pay 2*s*. 6*d*. worth 50*l*. or upwards 5*s*. worth 100*l*. or upwards 10*s*. worth 200*l*. 15*s*. worth 300*l*. 1*l*. worth 400*l*. 1*l* 5*s*.

Every Gray-Merchant, Merchant-Traveller, or Pedler, who usually Travels with a Horse, shall pay 1*l*. if without a Horse 10*s*.

Every Person in Orders of the Romish Religion, shall pay 12*s*. 6*d*.

Every Person (except Women, Children under the Age of 16, and such as pay 2*s*. and no more) who have not already taken the Oaths after mentioned, and who shall not voluntarily appear before the Commissioners, or any two or more of them, and take the said Oaths, and make and Subscribe the said Declaration, shall pay double the Summs charged on them, by vertue of any clause in this Act, except Quakers, who shall Make and Subscribe the Declaration mentioned in the said Act.

The Commissioners, or any Two or more of them, are Impowered and Required to Administer the said Oaths, and to make an Entry or Memorandum thereof, and of Making and Subscribing the said Declaration in some Book, to be kept for that purpose.

The several Summs, so as aforesaid, Limited and Appointed to be paid, shall be due and payable for Two years, Commencing the First day of November, 1697. and be Collected Quarterly, by Four equal



equal payments; the First payment to be on the Second day of *February*, 1697. The Second on the Second day of *May*, 1698. The Third on the Second of *August*; the Fourth on the Second of *November*; the Fifth on the Second of *February*, 1698. The Sixth on the Second of *May*, 1699. The Seventh on the Second of *August*; and the last on the Second of *November* 1699.

The several persons in the Act named, are appointed Commissioners for putting in execution the said Act.

First General  
Meeting of  
the Commis-  
sioners.

The said Commissioners in their respective Countys, Cityes, Baronys, and Places, are required to meet at the most usual place of meeting on the 9th day of *December*, 1697, and so many of them as shall be then present, may divide as well themselves as other the Commissioners not then present, into Baronies, Wards, Towns, Villages, and other Places within Limits; and shall direct their Precepts to such Inhabitants, High, or Petty-Constables, or other Officers, and such number of them as they shall think fit, to be Presentors, or Assessors; requiring them to appear before the said Commissioners at such place and time not exceeding 8 days; as they shall appoint.

Assessors and  
Collectors.

At their appearing, the said Commissioners (or so many as shall be thereunto appointed) shall read to them the Rates in this Act mentioned, and direct them how to make their Assessments, and Prefix another day to the said persons to bring in their Assessments, of the Names and Sir-names Qualities, Degrees, Titles, Estates, Professions, Employments and Trades, of every person residing within their respective Limits, without concealment, Love, Favour, Dread or Malice upon pain of any Summ, not exceeding 5*l*. and shall also then return the names of two or more sufficient persons within the Limits of their respective Parishes or places to be Collectors, for whose collecting and paying unto the Barony-Receivers, the Parish or place by whom they shall be employed shall be answerable.

Assessments  
when to be re-  
turned to the  
Commis-  
sioners. What  
the Commis-  
sioners do on  
such returns.  
Demand.

The said Assessments shall be returned unto the Commissioners by the 10th day of *January* 1697, and the Commissioners shall thereupon issue their Warrants of Estreats for the speedy collecting and levying the same.

The said Collectors are to demand of the parties themselves, or at the place of their last abode, within 6 days after the receipt of such Warrants, and to levy or pay unto the respective Barony-Collectors at such places as the Commissioners shall appoint.

Distrain Col-  
lectors in de-  
fault of pay-  
ment.

The respective Receivers are to hasten the Collectors to the said Payments; and in default thereof, to levy by Warrant under the Hands and Seals of two or more of the Commissioners upon the respective Collectors by Distress, such summs of Money as they have receiv'd, and ought to have paid.

Duplicates of  
the Assessment

A Duplicate of the whole summe charged within every Barony, Parish



Parish, Ward and place, without naming the persons, shall under the Hands and Seals of two or more of the Commissioners, be returned into the Exchequer before the 20th day of February 1697 (all Appeals being first determined.) And in like manner within 30 days after each of the days of the said Quarterly Payments; and the like Duplicates in convenient time to be given to the Receivers-General.

The several sums in each County shall be paid to such person as shall be appointed by the Chief Governours of this Kingdom by Proclamation; and the payment to such person, and Receipt under his Hand, shall be a sufficient Discharge to the respective County or place.

The said Commissioners may on return of the Presentments, examine the Presentors, and if within 12 days after, they suspect that any person is not duly charged, the said Commissioners may warn such person to appear before them, to be examined touching the same; and if such person shall neglect to appear, without reasonable excuse, he shall pay double the sum he ought to have been set at.

The said Commissioners, or any two or more of them, have power to enquire and rate all persons according to the intent and meaning of this Act.

The Collectors for each Parish shall have 6 d. per pound for what they pay to the Barony-Receiver; and the Barony-Receiver 4 d. per pound for what he shall pay to the person appointed by the Chief Governours. The Assessors shall have 6 d. per pound for what is received by the Barony-Receiver, to be paid them by the Collectors, and allowed to them on their Accounts with the Barony-Collector.

The Commissioners shall administer an Oath to the said Assessors, That they will according to the best of their understanding, truly perform the Office of Assessors, or Presentors, to them respectively committed without concealment, love, favour, partiality, expectation of reward, dread, hatred, or malice, according to the true intent and meaning of this Act: Which Oath the said Assessors are required to take before they enter on the execution of the said Office.

The Commissioners Clerks for Writing and Transcribing the said Warrants and Duplicates, shall by Warrant under three or more of the Commissioners Hands, receive from the person appointed by the Chief Governours, as aforesaid, 3 d. in the pound for what he shall have received.

Upon default of payment, Ten days after demand, or notice left at the place of residence, the Collector shall distrain, and keep the said Distress 8 days at the charges of the owner thereof; and if the

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Money be not paid within the said 8 days, then the Distress to be Appraised by two or more of the Inhabitants and sold, returning the overplus (above the sum due, and the charges of taking and keeping the said Distress) to the owner; and for want of Distress, of the Commissioners are Authorized by Warrant under their Hands and Seals, to Commit the person making default of payment to the common Goal, until payment be made.

**Appeal.** Any person agrieved by such Assessment, may in 5 days after demand, complain to any 3 or more of the said Commissioners (where of 2 shall be of the Commissioners who Signed or Allowed his or her Rate.) And they may within 7 days next after such complaint, examine the same, and abate or enlarge the said Assessment: And the Commissioners are required to meet for determining such Appeals accordingly.

**At what place a person shall be Taxed.** Every person shall be Rated at such place where he with his Family shall be resident at the time of the execution of the said Act.

**Tax on Servants, to be paid by the Masters, Double charge, how to be remedied.** And every person not having any certain place of abode, and all Servants shall be Taxed at the place where they are resident at the time of the Execution of the said Act: The Tax on such Servants to be paid by their Masters, and deducted out of their Wages.

Any person having several places of Residence, and being doubly charged, shall by Certificate of the Commissioners of the County, City, or place of his Personal Residence, and the Summs there charged on him, and Oath made before a Justice of Peace of such Certificate, be discharged in every other County, or place, for so much as shall be so certified.

Any Person out of the Realm, shall be rated at the place where he last Resided in the Realm.

**Shifting places.** Any Person who by covin, or shifting places, shall escape from his Taxation, shall upon proof thereof within Twelve Months after, pay double what he ought to have been Taxed.

The Commissioners shall Assess one another and the Assessors within their Division.

**Penalty on Officers neglecting their Duty.** If any Assessor, Collector, or any other person appointed by the Commissioners, shall neglect, or refuse to perform their Duty, the Commissioners, or any two, or more of them may Commit him to Prison, or impose any Fine not exceeding 20 l. the same to be Levied and certified, as aforesaid, into the Exchequer; and charged upon the respective receivers amongst the rest of the Rates aforesaid.

The said Commissioners, or any two of them, shall from time to time require an account from the Collectors of the Moneys received and paid by them, and cause the same to be Levied and paid according to the intent of this Act.

Money

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In case of any Controversie between the Commissioners touching their Assessment, the Commissioner concerned, shall with draw; and in default thereof, the Commissioners then present, shall impose a Fine on him, not exceeding 20 l; to be Levied and paid as the other Fines imposed by the said Act. Assessing the Commissioners

All Questions and Differences touching any of the said Assessments, Levys, and the Collecting thereof, shall be finally Determined by Three or more of the Commissioners. to be made by the Commissioners

The Reciever-General shall give Acquittances gratis, to the Barony receivers, who shall likewise give Acquittances to the Parish Collectors, which Acquittances shall be a full discharge to the said Collectors respectively. Acquittances

The said Collectors shall give to the Receiver-General a Schedule in Parchment under their Hands and Seals, Signed and allowed by two or more of the Commissioners, containing the Names, Surnames, and places of aboad, of every person making default of payment, together with the Summ Assessed, to be returned into the Exchequer in order that Proceſs may issue thence for Levying thereof. Insolventies

No Letters-Patents, or *Non Obſtante*, shall exempt any person or Body, from paying the Summs charged on this Act.

All Constables, or other His Majesty's Officers, are required to be Assisting in the execution of this Act, and to obey such Warrants, as shall be directed to them by the said Commissioners in that behalf. Officers to be Assisting will Plead the General Issue.

Any person Sued for doing any thing in execution of this Act, may plead the General Issue, and give this Act, and the special Matter in Evidence, and if the Prosecutor shall become Non-suite, or discontinue, or a verdict pass against him, the Defendant shall recover treble cost. being of the same nature as the said Act

The respective Parents, Guardians, and Tutors, shall pay for every person residing in their Family, or under their Tuition. Parents and Guardians

The Money payable by this Act, shall be paid by the particular Collectors to the Barony-receivers and by them to the receivers appointed by the Government.

The particular Collectors shall not be obliged to Travel above 20 miles to make their payment to the Barony-Receivers. Collectors not to Travel above 20 Miles

Each Barony-Receiver shall within a Month after he has Received the full Quarterly Summ, charged on the respective Barony, give a Receipt under his Hand and Seal acknowledging the same, to the Commissioners who shall Act in such Barony. shall be of the same nature as the said Act

Any person that shall Return into the Exchequer any Summ of Money to be in Arrear, after the same hath been Received, or shall cause any person to be set Insuper in the said Court, shall forfeit to the person so prejudiced by such unjust Return, treble damages; Penalty for a false return.





ages; and also double the Summ so unjustly Returned, to His Majesty.

**Penalties.**

All Penalties incurred for any offence against this Act, for which no way of Levying is before appointed, shall be Levied by Warrant from two or more of the said Commissioners, by distress and Sale of the Goods of the said Offender.

**Oaths of a Commissioner.**

No person shall Act as a Commissioner until he has taken the Oath following, *viz.* You shall swear that you shall duly execute the Act, intituled, An Act for Granting a Supply to His Majesty, by raising Money by way of a Poll, as a Commissioner, according to your best skill and knowledge, without favour, or affection, so help you God.

And also take the two other Oaths, and subscribe the Declaration appointed by the said Act.

Which two last Oaths and Declaration, are the same intended to be taken and Subscribed by such (not being Quakers) as have not already taken the same, to excuse them from paying double.

The said Commissioners are to Administer the said Oaths and Declaration, to each other.

Any person acting as a Commissioner before taking the said Oaths and Declaration, shall forfeit to His Majesty 200<sup>l</sup>.

**Housekeepers.**

Every House-holder shall on demand give the respective Assessors an account of the Names and Qualities of the persons Lodging in their Houses, on pain of 10<sup>l</sup>.

**No person to pay in more than one Qualification.**

Where any person shall be lyable to be Taxed in two or more Qualifications, he shall only pay in one Qualification, *viz.* In that which is most Advantageous to His Majesty.

**Money how to be applied**

What Money shall be raised by vertue of this Act, over and above One Hundred thousand pound. shall be apply'd towards the discharge of the Country Debts stated and unstated, due by the Army for Quarters, before the 24<sup>th</sup> of June, 1692.

**Persons exempt.**

No foreign Protestant Refugee, nor any person who served as a Private Soldier in *London Derry* or *Inniskillen*, during the Siege of *Derry*, no common Soldier, or Seaman in His Majesty's Fleet no Matrois to the Artillery, nor any Protestant, who shall come into this Kingdom after the Sixth day of November, 1697, and hath not now any Estate or Interest in this Kingdom, shall pay any thing towards this Poll.

**No Second Appeal to be received.**

No Appeal being once heard and determined, shall be Re-examined, nor any new Appeal received for any matter upon which an Appeal hath been formerly Lodged and heard.

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